G. R. S. IX-5]

Previous references.

1875
~~191~~
(Municipal)

File No. 2

Serial Nos. /.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. /

Ad. ~~Part~~ B for December

SUBJECT.

Rules re the levy of octroi on government goods &c

W D 88—GPB—50,000—24-7-15

S-103

No 15-2-446

1875. No. 80.

From The Secretary to the Govt of Jamaica
Dept of Rev Cyc Home

To The Governor's Secretary

Dated 22nd December

Despatched

Received 31 Dec 1875

ENCLOSURES NO.

General No.

No. 102

Forms and Rules regarding the Coll of Octroi on Government Goods &c

Adopted by the Chi. Comrs of Kingston & Copy but the last para: altered by Municipalities in Copy alone.

Copy sent for report.

4-1-76 Rep Assn Dep Res

Order for 188 expected

4/1/76

I do not see the new Rules referred to, as enclosed in Mem 3?

12/1/76

Rest the Undersigned begs to communicate the Proceedings of Comrs of Kingston Dep Comrs Rep Sup & Copy. Rest Rem Comrs

13/1

No. 2.
102

FROM

A. O. HUME, ESQ., C.B.,
Secretary to the Government of India,

To The Chief Commissioner of Mysore and Coorg

Dept. of Revenue, Agriculture, and Commerce.

Municipalities.

Calcutta, the 22nd December 1875.

SIR,

UNDER clause 7 (quoted in the margin) of the rules prescribed by the Resolution of the Government of India in the Home Department, dated the 6th November 1868, No. 4116 (Public), Government goods are exempt from octroi or town duties if delivery is taken without municipal limits, while they are liable to the duty if delivery is taken within those limits.

"No town duty or toll shall be levied on goods, vehicles, &c., *bonâ fide* the property of the Government, brought within the municipal limits for the exclusive and direct use of Government. When the Government takes delivery of goods from a dealer or contractor within municipal limits, the above exemption shall not apply."

2. The Governor-General in Council is, however, of opinion that the distinction drawn by the rule is not founded on sound principle, it being immaterial whether delivery of the goods is taken by Government within or without municipal limits, as the State should in neither case be liable to pay municipal duties thereon, which would in effect be to tax the general public for the benefit of the local body. At the same time it is necessary that proper precautions should be taken against frauds which might occur if goods were exempted from octroi on the mere statement of the contractor importing them.

3. Under these circumstances I am directed to forward a copy of rules made in substitution of Rule VII of those laid down in Home Department Resolution No. 4116, dated the 6th November 1868, regarding the levy of octroi on Government stores passing a municipal barrier and to request that the requisite steps may be taken for giving effect to them in the municipalities in Coorg.

I have the honour to be,

SIR,

Your most obedient Servant,

Secretary to the Government of India.

1875.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

MUNICIPALITIES.

To

No. 2.

Dated Calcutta, the 22nd December 1875.

SUBJECT

Rules regarding the levy of octroi on Government goods, &c.

O. S. G. P.—No. 470, R., L. & C.—2-12-75.—100.